

**UNITED STATES BANKRUPTCY COURT  
OFFICE OF THE CLERK  
DISTRICT OF MARYLAND**

Mark D. Sammons  
Clerk

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U.S. Courthouse Room 8530  
101 W. Lombard Street  
Baltimore, Maryland 21201  
(410) 962-2688

December 16, 2013

**REGISTER OF MAILING ADDRESSES FOR TAX REFUND  
AND TAX LIABILITY (PURSUANT TO 11 U.S.C. §505(B))**

**Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346**

The toll-free number of the Centralized Insolvency Operation (CIO) of the IRS is:

**800-973-0424**

Trustees and debtors-in-possession should consult Rev. Proc. 2010-27, 2010-31 IRB 183 and Rev. Proc. 2006-24, 2006-1 C.B. 943 for information on additional requirements in making these requests.

**State of Michigan (listed at the request of the Michigan Dept. of Treasury).**

The following is for requests for determination of tax liability *only*:

**Michigan Department of Treasury, Tax Policy Division**

**ATTN: Litigation Liaison**

**2<sup>nd</sup> Floor, Austin Building**

**430 West Allegan Street**

**Lansing, Michigan 48922**

**State of Oklahoma (listed at the request of the Oklahoma Tax Commission)**

The following is for requests for determination of tax liability *only*:

**Oklahoma Tax Commission**

**Office of the General Counsel, Bankruptcy Section**

**120 N. Robinson, Ste. 2000W**

**Oklahoma City, Ok 73102**